

Revised Program Manual

OFFICE OF MANAGEMENT AND BUDGET

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What's New

Document comparison version of RP manual highlighting individual changes is available upon request.

- Minor changes for clarity made throughout the documents.
- Clarified one-year expiration of approved position changes.
- Updated section on extensions of short term non-perm positions to reflect current practice.
- Clarifies usage of temporary exempt positions.
- Added sections explaining documentation required for RPs and added appendixes with example documentation.
- Updates to RSA exceptions list.
- OMB approval no longer needed for RSA amendments which only change the completion date.
- Clarified when unbudgeted RSAs require OMB approval.
- Added section on IRIS structure for unbudgeted RSAs.

Updates to Other Instructional Documents:

- OMB Approvals Matrix
 - Clarified approval requirements.
 - Changed OMB approval delegation level.
- Position Approval Form
 - Clarified one-year expiration of approved position changes.
 - Clarified approval requirements.
- Authorized Budget Transaction Backup Checklist
 - Updated for IRIS.

General Instructions

Changes to an existing appropriation and/or authorized position(s) are called Revised Programs (RPs). The Revised Program Manual is the Office of Management and Budget (OMB) policy statement on these actions. This guide should be used in conjunction with Alaska Statutes and other pertinent policies, procedures, requirements, and instructions related to positions and budgets. The Division of Personnel and Labor Relations (<http://doa.alaska.gov/dop/>) is the main resource for position-related rules and instructions. Additional guidance and information on revised programs can be found on the OMB website, www.omb.alaska.gov.

The Office of Management and Budget (OMB) has delegated authority to approve certain position changes and transfers or changes to budgets subject to AS 37.07.080(c), (e) and (h) to departments (see delegation memo on OMB website). Departments are expected to plan carefully for all position and budget changes needed for the current and future fiscal year in the Authorized, Management Plan, Governor and Governor Amended budget scenarios. Careful budget planning will improve program management, ensure expenditures and resources are optimally managed, and minimize the workload and number of revised programs needed outside of the budget process.

This manual contains policy guidelines regarding revised programs such as:

- Position changes:
 - Creating positions
 - Deleting positions
 - Reclassifying positions
 - Transferring positions
 - Time status (position type) changes
- Budget transfers between objects of expenditure (line items) and/or allocations within an appropriation
- Reimbursable services agreements (RSAs) to finance the provision of a service
- Legislative Budget and Audit Committee approval for additional receipt authorization for fund sources authorized in a budget bill, known as Revised Program Legislative (RPL)

Revised Program Request Submission and Timing

- All revised programs requiring OMB approval must be submitted to the OMB central approval request email address (gov.ombrequests@alaska.gov) and assigned an agency document number (ADN) (see the Operating Budget Instructions, Budget Request Submission section for instructions)
- Every revised program request must include supporting documentation sufficient to verify existing budget authority, amounts and justification without having to obtain additional information – see Authorized Budget (AB) Transaction Backup Checklist on the OMB website. Examples of backup documents are available on the OMB website, however, requestors should not limit themselves to just the example documents. Provide all data you believe will assist in review of the request.

- Except for transactions approved in the Conference Committee or Authorized budget scenario, RPs for the current fiscal year should not be processed or sent to OMB between July 1st and the submission of the Management Plan scenario
- Unanticipated revised programs after the Management Plan scenario is final should be limited, infrequent and minimized through advanced planning
- OMB will endeavor to review all revised program requests in a timely manner; however, if the request is time sensitive, label the request ALPHA to be expedited as soon as possible

General IRIS Instructions

- All documentation needed for review of the transaction should be attached to the IRIS document.
- Use the “Additional Document Information” to record the agency assigned ADN of the transaction.
- Review available budget in IRIS at all budget levels to ensure sufficient authority exists. Transactions that have sufficient authority at budget level 4 may fail due to errors at level 3 or 2.

Position Changes

Information on budgeting for positions can be found in the Operating Budget Instructions. It is important that positions and projected costs (personal services) be accurately reflected in the Alaska Budget System (ABS). Position changes must be updated with each budget scenario submission.

Exempt positions are specifically defined in AS 39.25.110, and partially exempt positions in AS 39.25.120. Partially exempt positions and classified positions are covered by the Personnel Rules, 2 AAC 07. Exempt positions are excluded from coverage by the Personnel Rules. Both exempt and partially exempt positions are excluded from bargaining unit union coverage.

OMB budgetary approval is not an endorsement of a particular classification or authorization of a position change. The Division of Personnel and Labor Relations (DOPLR) will determine if position changes conform to statutes, collective bargaining unit agreements, and/or policy and procedures. Please work closely with department human resource staff and DOPLR to ensure position requests can be made as planned prior to submission to OMB.

OMB should receive notice of reclassifications as a result of a formal process, even though approval is not necessary. This includes: union disputes, labor relations arbitration decisions, DOPLR class studies, and desk audits initiated through the grievance procedure.

Departments must take action on position changes within a year of the date of approval or inclusion in a personal services module submission. If no action is taken within twelve months the department must request re-approval from OMB including explanation for the delay and continued need for the change.

When and How to Request Position Changes

Position change requests will be considered with the submission of the following budget scenarios to be evaluated for approval on a statewide basis:

- Authorized
- Management Plan
- Governor
- Governor Amended

On a limited, case-by-case basis, OMB will consider unanticipated position change requests throughout the year. By utilizing the budget as a planning tool to align the resources available to accomplish the department's mission and core services, adjustments needed throughout the year should be minimized.

All position change requests requiring OMB approval must be submitted on OMB Position Approval Forms (PAFs) which can be found at the following link: <http://omb.alaska.gov/html/omb-home/forms-manuals.html>. In addition, the Division of Personnel requires a PAF be submitted for all other position changes to confirm the requestor has obtained the proper department (ASD) approval and matches the Online Position Description (OPD) submission. The signed PAF must be attached in OPD when submitting the request.

Submit PAFs to the OMB central approval request email address: gov.ombrequests@alaska.gov. See the OMB website for instructions and information on requesting and budgeting for position changes.

Approval Requirements

OMB approval is required for:

- All new positions, regardless of range or type (unless specifically exempted below), including temporary exempt positions.
- Any reclassification resulting in an INCREASE of three or more ranges (see exemptions below)
- Geographic location change to or from Juneau
- Position transfers between departments
- Extensions of partially exempt and classified services (AS 39.25.130)

Chief of Staff approval is required for:

- New temporary exempt positions (excluding intern positions)
 - Requests must be sent to the Chief of Staff **and** OMB Director concurrently.
- Recruiting and hiring an exempt or partially exempt position range 22 and above
 - If a new exempt or partially exempt position is needed and not already authorized, the request to establish a new position must be sent to the OMB director prior to requesting Chief of Staff recruitment or hire approval
 - OMB approval for new positions must be obtained prior to recruitment or hire
 - OMB does not need a copy of the Chief of Staff approval

Alaska State Personnel Board approval is also required for:

- Extensions of partially exempt and classified services upon written recommendation of the Commissioner of Administration, per AS 39.25.130

OMB approval is not required for:

- New, classified, nonpermanent positions: long-term, short-term, on-call substitute, and substitute positions
- New positions in the following classification series: student, college, and graduate interns; program service aide (including exempt agencies).
- New emergency fire fighters
- New emergency guards
- Deletion of positions
- All position actions taken by the University of Alaska
- Reclassification of a position that results in an increase of one or two ranges, or range decrease
- Reclassification of Attorney/Associate Attorney positions for Public Defender Agency; Office of Public Advocacy; Department of Law

- Reclassification of flexibly-ranged positions among the levels defined and approved for that specific position
- Reclassifications through a study initiated by the Division of Personnel and Labor Relations, including desk audits initiated through the grievance procedure
- Transfer positions within the same agency
- Transfer geographic location of a position, except to or from Juneau
- Extensions of long-term non-permanent positions
- Time status (position type) changes

Position Changes not Requiring OMB Approval:

Departments must reflect all position changes in the following operating budget personal services module submission. Action must be taken on these changes in a timely manner. If action is not taken in a timely manner the change may be denied. Multiple position re-classes to the same position that result in a cumulative increase of 3 or more ranges require OMB approval if they are not implemented in a timely manner or happen between two consecutive personal services module submissions.

Documentation Required for OMB Review and Approval

Requests for position changes should be accompanied by adequate documentation to explain the need for the change and availability of budget authority. At a minimum documentation should include the items in the below list. Requestors should attempt to anticipate additional documentation that may be requested by the reviewer. On a case by case basis OMB may require additional information for approval. Examples of documentation can be found on the OMB website.

- Completed Position Approval Form
- Current and proposed Personal Services Detail report for affected PCNs
- “Current Position Information” and “Position History” from OPD
- Current and proposed organization chart with affected PCNs highlighted

Reclassifications and Changes in Service

Reclassification is considered any position change which alters the defined duties or responsibilities or pay range of a position. A change in service involves changing a position between classified, partially exempt, and exempt services. A service change is not a reclassification, but is normally done concurrent with a reclassification. DOPLR is the lead and will coordinate these actions.

- A position change from the classified to partially exempt service, and vice versa, is approved by the Alaska State Personnel Board upon required written recommendation by the Commissioner of Administration. See AS 39.25.130 – Extension of partially exempt and classified services
- For statute compliance and DOPLR requirements, a service change to or from the exempt service requires the obsolete position to be deleted and a new position established

- Temporary exempt positions, created under AS 39.25.110(9), cannot be reclassified.

Approval Documentation

When approved, OMB will send (via the central OMB request email) the agency, Division of Personnel and Labor Relations and Legislative Finance Division (some actions) a copy of the approved request with the OMB authorized signature. Approved position changes must be reflected in future budget submissions (see Operating Budget Instructions for some nonpermanent position exceptions). Agencies should keep approved PAFs on file. DOP&LR requires that departments attach an approved copy of the PAF to their OPD submission.

Acceptable OMB Position Approval Documents:

- Signed OMB Position Approval Form
- E-mail from OMB staff verifying approval
- Signed memo from OMB including the OMB director's approval signature or initials

Nonpermanent Positions

OMB approval for creating new nonpermanent positions is not required. OMB will monitor nonpermanent positions through budget scenario submissions and periodic reports from the Division of Personnel and Labor Relations (DOPLR). Note that changing a position from nonpermanent to permanent, or vice versa, requires a new position request to OMB and deletion of the original nonpermanent position through the DOPLR. See the Operating Budget Instructions regarding reporting of nonpermanent positions in the budget system.

Statutory and Contract Time Limits

Long-term Nonpermanent (LTNP)

Long-term nonpermanent positions are those which are intended to last longer than 90 or 120 calendar days depending on the union contract or statute and are established in 12 month increments by DOPLR. Extensions are effective up to three years from the existing expiration date. Departments are delegated the authority to extend nonpermanent positions contingent on periodic reporting and appropriate monitoring and budgeting of projects in future fiscal years.

Short-term Nonpermanent (STNP)

There are contract and/or statutory time limits for the duration of an STNP employee of 90 or 120 days within a 12-month period, depending on the union contract or statute.

Short-term nonpermanent employment for longer than the given time period is a statutory and/or contract violation.

The 90 or 120-day limit does NOT apply to:

- Program or project employees, such as a interns, who may be retained for the course of the project, or
- Temporary substitutes for permanent employees, which are only used when:
 - A permanent employee is on leave, or
 - When appointing emergency or permanent employees is inappropriate, or
 - Delaying a temporary replacement would be seriously disruptive.
- Authority: AS 39.25.195(g)

Temporary Exempt Positions

Requests to establish a temporary exempt position must be approved by OMB and the Chief of Staff regardless of duration (send request to COS and OMB concurrently). Additional approval from the Chief of Staff is required to recruit and hire a temporary exempt position range 22 and above.

Positions created under AS 39.25.110(9) may not be reused or reclassified to a different range or job class. These positions are established and approved for a specific and finite work assignment, and consequently are not reused for a different purpose or range. Extensions of established temporary exempt positions beyond original duration must be approved by OMB.

Temporary exempt positions should be reviewed with each personal services module submission to determine the continued need for the position. Per statute these positions are for a “temporary or

special inquiry, study or examination.” If a project transitions to an ongoing function of the department a permanent position should be established to replace the temporary position.

Hiring Requirements

In order to hire a nonpermanent employee, an agency must follow the appointment requirements described in AS 39.25.195(c)-(d)

- Approved by director of DOPLR
- Adequate money available for duration of appointment
- Hiring department/agency certifies that:
 - There is a budget appropriation intended to provide for the services of a nonpermanent employee;
 - Immediate need and impracticable to establish/recruit permanent position within a reasonable time;
 - Immediate and unanticipated need, could not reasonably have foreseen or met it with creation of permanent position; or
 - Program or project for which nonpermanent employee is most appropriate, i.e., not a regular and continuing function and has an estimated end date [AS 39.25.200(6)].
- The director may not authorize if the need:
 - Could be practicably met by hiring a permanent employee;
 - Would be met better by an emergency appointment; or
 - Is not immediate, could have been anticipated, and could have been met by creating a permanent position.

Transfers of Budget Authority and Expenditures

Transfers refer to either transfers of budget authority or transfers of actual expenditures between and within allocations. Transfers occur for a number of reasons, including budget shortfalls, revenue receipt shortfalls, changes in operations plan and technical errors. Several types of transfers are covered in this section: 1) transfers of budget authority between allocations within an appropriation; 2) transfers of authority between objects of expenditure (line item transfers); 3) transfers of actual expenditures between operating and capital appropriation budgets.

Per AS 37.07.080(e): Transfers or changes between objects of expenditures or between allocations may be made by the head of an agency upon approval of the office (OMB). Transfers may not be made between appropriations, including transfers made through the use of a reimbursable service agreement or other agreement, except as provided in an act making the transfers between appropriations.

Transfers between appropriations can be requested with the submission of the Governor or Governor Amended scenarios. If approved and included in the Governor's budget, the Legislature has final approval authority as the appropriating body.

Transfers between Allocations within an Appropriation

OMB has delegated the authority to approve transfers of budget authority between allocations, both operating and capital, to Commissioners and Executive Directors so long as the net effect is zero for the appropriation. An exception is for transfers of authority between allocations for appropriations funded by general obligation bonds which require OMB approval. OMB will monitor transfers between allocations through review of department operations plan and periodic accounting reports.

Transfers of Authority between Objects of Expenditure

OMB has delegated the authority to approve transfers between objects of expenditure (line items) to Commissioners and Executive Directors, except for transfers involving the grants object (line). OMB approval is not required to transfer among fund source accounting structures as long as there is no change in a component's grant line authorization total. OMB will monitor transfers between objects of expenditures (line items) through review of department operations plan and periodic accounting reports. Departments may be required to provide description and justification for transfers to and from the personal services object (line item) to the legislature per intent language in the operating budget bill.

Transfer of Expenditures between Operating and Capital Appropriations

Expenditures can reasonably be charged to either a capital or operating appropriation, so long as the purpose for which the money is expended is the same as that for which it was appropriated.¹ As a general rule, once a department has received a capital appropriation for a project, costs associated with that project should be recorded in that appropriation.

¹ Dept. of Law memorandum dated January 26, 1981, File No. J-66-346-81

OMB has delegated the approval of expenditure transfers to Commissioners and Executive Directors so long as the transfer is for an appropriate or consistent purpose. OMB will monitor these transfers through department operations plan and periodic accounting reports.

Examples of appropriate transfers between operating and capital appropriations include when:

- The capital project description stated that some costs would be covered by an operating appropriation
- The purpose for which funding was appropriated is the same
- There are financial coding errors or errors on timesheets
- The expenditure cannot be recorded to the appropriation when it is incurred (accounting structure timing issues)
- An expenditure can be for operating or capital purpose but this is not determined until after the purchase (State Equipment Fleet purchases)

OMB Approval

Transfers or changes between objects of expenditures or between allocations will be reviewed for OMB approval with each budget scenario submission and periodic accounting reports. Transfers that change the grants object (line item) total budget authorization for a component require OMB approval before processing through the accounting system. If not requested as part of a budget scenario submission with a description explaining the transfer, a memo with justification must be submitted with the accounting document and appropriate backup for OMB approval. See Authorized Budget (AB) Transaction Backup Checklist on OMB website.

Except during the re-appropriation period for appropriations terminating in the immediately preceding fiscal year, OMB approval is not required for transfers between allocations and/or objects of expenditures (line items) for terminated appropriations (retro-active revised programs). However, approval is required from the Department of Administration, Division of Finance.

Backup Documents Required for OMB Approval

Requests for transfer of budget authority, outside of the normal budget submission process, should be accompanied by adequate documentation to explain the need for the change and availability of budget authority. At a minimum documentation should include the items in the below list. Requestors should attempt to anticipate additional documentation that may be requested by the reviewer. On a case by case basis OMB may require additional information for approval. Examples of documentation can be found on the OMB website.

- Memo from ASD or Commissioner explaining transfer action and need for transfer
- Screenshot of “Level 4” section in IRIS budget document
- Structure reports or IRIS screen shots showing component title and IRIS appropriation unit number
- Reports showing available budget authority in each component affected
- Page from final enacted legislation showing appropriation
- Any additional internal reports or documentation of transfer

Reimbursable Service Agreements

A reimbursable services agreement (RSA) is a contractual agreement between state entities (agencies, appropriations, allocations) for reimbursement of services performed. An RSA or other agreement may be used to finance the provision of a service if:

1. the agency that requires the service has, by law, the authority to obtain or provide the service and has an appropriation that may be used for that purpose; and
2. the agency that provides the service bills the agency administering the available funds based on
 - a) the actual cost to provide the service; or
 - b) a cost allocation method approved by the office.

Authority:

- AS 37.07.080(e)
- University System, refer to AS 14.40.325
- AS 36.30.730. Supply of personnel, services, and other items
- 2 AAC 12.700. Requests for personnel, information, and services

Budgeted vs. Unbudgeted

An RSA is budgeted if the requesting agency has, by law, the authority to obtain a service and has an appropriation that may be used for that purpose; and the servicing agency has sufficient interagency receipt authority to collect reimbursement for providing the service. Budgeted RSAs use existing interagency budget authority and/or are listed in an agency's Interagency Services (requesting/buyer) or Restricted Revenue Detail (servicing/seller) budget reports.

All anticipated RSAs should be budgeted and included in a department's annual operations plan (Governor scenario). Interagency receipt authority for RSAs will be reviewed by OMB with each budget scenario submission.

If an allocation does not have sufficient interagency receipt authority for an RSA that RSA is considered unbudgeted and may require OMB approval. Unbudgeted RSAs require an increase to the amount of interagency budget authority authorized by the Legislature and must be reported in the Final Authorized and Actuals budget scenarios (see Reporting Prior Year Information in the Operating Budget Instructions). Transfers of existing interagency authority between allocations should be considered before submitting a request to create unbudgeted authority.

RSA Approval Process

OMB has delegated the authority to approve unbudgeted interagency authority up to \$300,000 per allocation to Commissioners and Executive Directors, including unbudgeted amendments to budgeted RSAs. Once unbudgeted interagency authority (IA, CIP, etc.), by allocation, reaches \$300,000 OMB approval is required for any subsequent RSA within the component. Any RSA that requires an allocation to increase unbudgeted RSA authority over \$300,000 requires OMB approval.

Budgeted RSAs (see Budgeted vs. Unbudgeted) are approved at the department level and do not require OMB approval. The RSA must be approved prior to commencement of work. Exceptions must include an explanatory memo. OMB approval is not needed for RSA closeouts, reductions, or amendments which only change the completion date.

To request OMB approval, submit a completed RSA form and required backup (see OMB website for checklist) to the OMB request email (gov.ombrequests@alaska.gov):

- An agency document number (ADN) is required for both agencies
- The description of services to be provided must answer who, what, where, when, why, and how, i.e. a detailed work plan
 - An amendment should include the reason(s) for the amendment, such as an explanation of changes to the detailed work plan; explanation for changes to the completion date; and a description of work progress to date
- Commencement and completion dates must be consistent for the type of appropriation paying for the service, and/or the type of service being provided (see Capital vs. Operating)
- The budgeting and accounting information for the requesting (buyer) and servicing (seller) agencies must be complete
- Signatures of the authorized staff for the requesting (buyer) and servicing (seller) agencies are required. Faxed or PDF RSA forms with signatures are acceptable; e-mail authorization is not

Capital vs. Operating

To determine whether an RSA is operating or capital, consider how the RSA is funded and what type of service is being provided. The agency requesting the service (buyer) provides the funding for the RSA. If the requesting agency (buyer) is paying from their operating budget the RSA is considered an Operating RSA. Operating RSAs extending past June 30 should be avoided. RSAs, funded from the operating budget, that extend beyond the current fiscal year must include language stating that they are contingent on future operating appropriations having sufficient budget authority to pay for the service.

If it is determined that the RSA is operating but the project crosses fiscal years, departments should include language in the description of the RSA to identify the duration of the project contingent on future appropriations and process an amendment to extend the completion date and add funding for subsequent fiscal year(s).

If the requesting agency (buyer) is paying from a capital project, the RSA may be capital or operating. If the servicing agency (seller) is providing a service that is part of their day-to-day mission(s), expenditures incurred will generally be operating in nature (most likely includes personal services costs) and should be accounted for and reported as operating costs. If you are unsure if an RSA should be considered capital or operating consult your OMB analyst.

Personal Services Funded via an RSA with Capital Improvement Project (CIP) Receipts

Personal services costs are always operating costs and should be budgeted as such in the accounting system, with few exceptions. All personal services costs incurred must be reported as operating expenditures in the budget system. Accounting system reports must be submitted to OMB annually and clearly reconcile to the amounts reported in the Actuals operating budget scenario for the prior year, whether recorded in an operating or capital structure in the accounting system (See Reporting Prior Year Information in the Operating Budget Instructions).

Exceptions to the RSA Process

All reimbursable services agreements (RSAs) or other agreements used to finance the provision of a service must meet the requirements of AS 37.07.080(e). The following reimbursable services do not require OMB approval and are exceptions to the required use of the IRIS RSA process. The internal purchase order (IPO) document is not required and the internal transaction (ITI/ITA) process can be used.

RSA form required – amount not limited:

- Department of Administration – Core services
 - Division of Finance
 - Division of General Services
 - Enterprise Technology Services
 - Division of Personnel and Labor Relations
 - Division of Retirement and Benefits
 - Division of Risk Management
 - Office of Administrative Hearings
 - UA - Information Technology Services
 - UA - Risk Management Services
 - UA - Cash Management Services
- Department of Law
 - Discovery
 - Legal Services
- Office of the Governor
 - Allocation of statewide agency appropriations
- Department of Transportation
 - RSAs for deferred maintenance projects specifically listed in capital project descriptions as passed by the legislature.

The RSA form and IPO document in IRIS are not required for the following exceptions. The internal transaction (ITI/ITA) process can be used for either revenue/expenditure or expenditure/abatement transfers. AAM 40.010 defines the allowable uses for abatements.

RSA form not required – amount not limited:

- Department of Administration
 - State travel office
 - State lease costs
 - State-owned facility rental costs
 - Procurement training
 - Office of Administrative Hearings Billings
- Department of Corrections
 - Prison Employment Program (all industry transfers)
- Department of Transportation and Public Facilities
 - Leasing

- State Equipment Fleet (SEF)
- Materials Lab Testing and Professional Services
- Cost Allocation Pools (Payroll, Vehicles, etc.)
- Construction Test Equipment
- University of Alaska
 - Student tuition and fee revenue distribution
 - Indirect cost recovery
 - Debt service
 - Bookstore operations

RSA form not required – \$100,000 annual limit:

- All Departments
 - Travel reimbursements
 - Mental health transports
 - Other immaterial miscellaneous reimbursements (e.g., shared copy charges, subscriptions, and memberships)
 - Minor personnel support (limited to under \$10,000 annually between appropriations, \$100,000 annually between allocations within appropriations)
 - Permits and fees
- Department of Administration
 - Divisions of Personnel and Labor Relations & Finance employee training
 - Pilot insurance coupons
 - Surplus property transfers
 - Minor building repairs
 - Audit costs
 - Employee identification cards
 - TSR (Telephone Service Requests)
 - Teleconferences (Meeting Place)
 - Security research fee – These are FOIA requests where agencies receive revenue and transfer the funds to ETS
 - Abatements – (Training, licenses, memberships, other miscellaneous items as needed). These are items that may be purchased as the enterprise for the State so that we receive a better pricing but is not part of the rate development. Agencies may agree to their portion of the cost so then the cost is paid by DOA then abated and charged to agencies for their portion of the cost.
 - Parking permit billings
- Department of Commerce, Community and Economic Development
 - License fees
- Department of Environmental Conservation
 - Wastewater treatment certificate (user fees)
 - Oil & Hazardous Substance Release Prevention & Response Fund - State employee salary costs
- Department of Education & Early Development
 - Record storage boxes
 - Donated food commodities
 - Alaska Statutes billing

- Governor's Office
 - Service award pins
 - Notary fees
 - Sale of Election Laws Handbook
 - Sale of voter lists/computer tapes
- Department of Labor and Workforce Development
 - OSHA fines
 - OSH Certificates of Fitness
 - OSH Training Program certificates
 - Mechanical Inspection certification
- Department of Natural Resources
 - Purchase of maps
- Department of Public Safety
 - Finger printing
 - Alaska Police Standards Basic Certification
 - Plan review fees (fire inspection)
 - Alaska Fire Standards Council certificates
- Department of Transportation and Public Facilities
 - Minor building repairs
 - Radar recertification
 - Employee security badges
 - Employee identification badges
 - Construction Delegation of Authority
- University of Alaska
 - UACP training services
 - Conferencing, catering, and space rental services
 - Printing services
 - Science and engineering testing laboratory services
- Legislative Affairs
 - Legislative teleconference
 - Legislative bills/daily journals
 - Document reproduction services
 - Directory of State Officials

Recording Unbudgeted RSAs in IRIS

Agencies may set up a single unbudgeted RSA ARU, per allocation (APTYP), per I/A fund code within the operating budget structure, multiple unbudgeted RSAs may be posted to a single unbudgeted ARU. Separate ARUs must be established for each distinct I/A fund code unless the agency has received an exemption from the Division of Finance (DOF). I/A fund codes for specific sources of I/A revenue must be used for RSAs that are:

- Paid for by capital appropriations – CIP I/A (IRIS 5061/ABS 1061)
- Paid from the In-State Pipeline Fund – ISPF I/A (IRIS 5232/ABS 1232)
- Paid from the Alaska Liquefied Natural Gas Project fund – AKLNG I/A (IRIS 5236/ABS 1236)
- Paid from the Oil/Haz Response Fund – Oil/Haz I/A (IRIS 5055/ABS 1055)

When determining if the allocation has reached the \$300,000 threshold for OMB approval include all types of I/A revenue.

Backup Documents Required for Reimbursable Services Agreements

An RSA is a type of contract and should include the same types of information as any other contractual agreement. Scope of work, compensation schedules, billing information, and other terms and conditions should all be present in an RSA.

Requests for approval of unbudgeted RSAs or amendments to budgeted RSAs should be accompanied by adequate documentation to explain the need for the change and availability of budget authority. At a minimum documentation should include the items in the below list.

Requestors should attempt to anticipate additional documentation that may be requested by the reviewer. On a case by case basis OMB may require additional information for approval. Examples of documentation are available on the OMB website.

- Completed Reimbursable Services Agreement form
- Detailed project description with scope of work and cost estimates or billing rates
- Structure reports or IRIS screen shots showing component title and IRIS appropriation unit number
- Reports showing sellers need for additional I/A authority and buyers available authority to reimburse services
- Any additional internal reports or documentation of agreement

Capital Project Scope Change

The intent or purpose of a capital project cannot fundamentally change, and cannot conflict with the specific project description contained in the appropriation bill and backup materials. Projects must be implemented as described in the appropriation/allocation language. This includes changes to specific termination years included in legislation. If a specific termination year is included in legislation the Executive Branch cannot extend it without legislative approval.

OMB can approve capital project scope changes if the proposed scope change does not change characteristics of the project that were the principal reason(s) for the capital project to receive an appropriation. All other capital project scope changes, including changes to legislative termination years, must be submitted to the legislature for approval.

An agency can request a scope change due to unforeseen circumstances by submitting a memorandum and related backup to the OMB central approval request email address (gov.ombrequests@alaska.gov) to include the following:

- Explain the basic intent of the project and describe how the project scope change will meet the intent of the project as envisioned at the time of the appropriation
 - For example, the original project scope was construction of ramps and docks to loading/unloading access to a side loading ferry. The scope change may be to allow for a front/back loading ferry. The basic intent of providing a facility for loading/unloading ferries is unchanged
- What, if any, aspect of the original project scope will not be carried out
 - Explain why
 - Estimate the projected cost of this aspect of the project
- What is being added to the project scope and why
 - Estimate the cost of this addition
- How will funds be used to implement the changes
- Information on the history of the project
- Cite the section, chapter, SLA, page, and line of the appropriation, and attach photocopies of the page(s) of the appropriation bill
- Supporting Documentation:
 - Attach copy of original appropriation backup.
 - Capital project summary
 - Management report for appropriation and allocation
 - Other supporting documentation that would clarify the request.

Revised Program Legislative (RPL)

When new or additional revenue becomes available from federal or program receipts, agencies can request an increase in expenditure authorization (see AS 37.05.146 and AS 37.07.080(h)). Generally, these program requests are only submitted during the interim between legislative sessions. Departments should notify their OMB analyst when they become aware of new revenue which may require an RPL. OMB will notify departments of RPL submission deadlines, which are usually two weeks prior to the Legislative Finance Division and Legislative Budget & Audit Committee meeting. There is often limited notice given for RPL submission deadlines, departments should not wait for notice from OMB prior to preparing RPL justification and backup.

Requests can only be made for the fund sources specified in a language section of an appropriation bill. Generally, this language section has been titled "Federal and Other Program Receipts" and has been in each of the primary appropriation bills (operating, mental health, and capital).

Submit a completed RPL request form in Word format (found under Forms/Manuals on the OMB website) to the OMB central approval request email address (gov.ombrequests@alaska.gov):

- Address the issues noted in italics when applicable (remove these questions on completed form and do not italicize answers). Of particular concern is whether non-general fund increases creates an obligation which will later burden the general fund.
- If the request is for additional or carry forward funding for an existing project, the Subject of RPL should replicate the title of the original operating item cited in a Legislative Finance transaction detail report, or the title of an approved capital project. Otherwise it should be a succinct descriptive title of the proposed new operating budget project within an existing appropriation and allocation.
- Amount and fund source are to be displayed in whole dollars, i.e. Funding source: \$50,000 Fed (1002).
- The third digit of the Agency Document Number (ADN) should reflect the budget year to be increased by the request.
- The Appropriation Authority is the budget bill citation of the existing operating or capital budget bill appropriation to be increased by the RPL request.
- NOTE: If the RPL will create a new state program or make a major change to an existing appropriation, LB&A may require review by a Finance Subcommittee.
- In the case of operating appropriations:
 - Authorizations requested through an RPL only apply to a single fiscal year.
 - If a request covers a period spanning two fiscal years, then two RPLs should be prepared to cover both fiscal years and both must be approved.
- Supporting documentation:
 - Legislation making the appropriation
 - Leg Finance transaction detail showing the item, if it is in the operating budget
 - ABS change record if applicable
 - Accounting reports structure management reports

- Copy of the Legislative Finance transaction detail report showing enacted funding for the affected component or capital project
- Notice of Grant Award or other documentation supporting the availability of additional revenues
- Projection reports showing the need for additional receipt authority

Initial requests approved by OMB will be forwarded to the Legislative Finance Division for consideration by Legislative Budget and Audit Committee (LB&A). If LB&A approves the request, return the approved revised program budget request to OMB through the central approval email (gov.ombrequests@alaska.gov) with related backup. If LB&A does not approve the request but also does not object within 45 days, expenditures under the revised program may go forward (AS 37.07.080(h)). If LB&A makes a negative recommendation, the Governor shall review the revised program and may allow the program to continue after giving LB&A a statement of reasoning (AS 37.07.080(h)(3)).

Reorganization, Consolidation, and Elimination of Agencies

Under the Alaska Constitution, the Governor has the authority to change the organization of the executive branch for the purpose of efficient administration. Changes requiring the force of law are issues within executive orders, which may be disapproved by the legislature within a limited time period (AK Const. Art. III, sec. 1, 23, 24). Subject to state personnel laws and the approval of the commissioner of administration, the principal executive officer of each department may, in the interest of improved management, abolish unnecessary offices and positions, transfer officers and employees between positions, and change the duties, titles, and compensation of existing offices and positions (AS 44.17.070). Because of the budget and appropriation implications and requirements involved with reorganizations, consolidations, and elimination of agencies, these changes require approval by the Director of the Office of Management and Budget.